

COMMONWEALTH OF KENTUCKY  
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

APPLICATION OF BIG SANDY RURAL	)	
ELECTRIC COOPERATIVE CORPORATION TO	)	CASE NO. 95-383
ADJUST ELECTRIC RATES	)	

O R D E R

IT IS ORDERED that Big Sandy Rural Electric Cooperative Corporation ("Big Sandy") shall file an original and 12 copies of the following information with the Commission, with a copy to all parties of record. Each copy of the data requested should be placed in a bound volume with each item tabbed. When a number of sheets are required for an item, each sheet should be appropriately indexed, for example, Item 1(a), Sheet 2 of 6. Include with each response the name of the witness who will be responsible for responding to questions relating to the information provided. Careful attention should be given to copied material to ensure that it is legible. Where information requested herein has been provided along with the original application, in the format requested herein, reference may be made to the specific location of said information in responding to this information request. The information requested herein shall be filed no later than 14 days after the initial submission of the rate application or 28 days after the date of this Order, whichever is later.

1. Provide, in comparative form, a detailed income statement, a statement of cash flows, and a balance sheet for the

test year and the 12-month period immediately preceding the test year.

2. Provide Big Sandy's rate of return on net investment rate base for the test year and the 5 preceding calendar years. Include data used to calculate each return.

3. Provide Big Sandy's times interest earned ratio and debt service coverage ratio, as calculated by the Rural Utilities Service ("RUS"), for the test year and the 5 preceding calendar years. Include the data used to calculate each ratio.

4. Provide a copy of the most recent publication of the Borrower Statistical Profile for the utility published by the RUS. Explain in detail any action taken by Big Sandy's management, its board of directors, or RUS, based on this data.

5. Provide a copy of Kentucky's Electric Cooperatives Operating Expense and Statistical Comparisons for the most recent 2 years available.

6. Provide the capital structure at the end of each of the periods as shown in Format 6.

7. a. List all outstanding issues of long-term debt as of the end of the latest calendar year and the end of the test period together with the related information as shown in Format 7a. A separate schedule is to be provided for each time period. Report in Column (k) of Format 7a, Schedule 2, the actual dollar amount of debt cost for the test year. Compute the actual and annualized composite debt cost rates and report them in Column (j) of Format 7a, Schedule 2.

b. Provide an analysis of end-of-year period, short-term debt and a calculation of the average and end-of-period cost rates as shown in Format 7b.

8. Provide a trial balance as of the last day of the test year showing account number, subaccount number, account title, subaccount title, and amount. The trial balance shall include all asset, liability, capital, income, and expense accounts used by Big Sandy. All income statement accounts should show activity for 12 months. Show the balance in each control and all underlying subaccounts per company books.

9. Provide a schedule, as shown in Format 9, comparing the balances for each balance sheet account or subaccount included in Big Sandy's chart of accounts for each month of the test year, to the same month of the preceding year.

10. Provide a schedule, as shown in Format 9, comparing each income statement account or subaccount included in Big Sandy's chart of accounts for each month of the test year, to the same month of the preceding year. The amounts should reflect the income or expense activity of each month, rather than the cumulative balances as of the end of the particular month.

11. Provide the following information for each item of electric property or plant held for future use at the end of the test year:

- a. Description of property.
- b. Location.

- c. Date purchased.
- d. Cost.
- e. Estimated date to be placed in service.
- f. Brief description of intended use.
- g. Current status of each project.

12. Provide a listing of all non-utility property, related property taxes, and the accounts where amounts are recorded. Include a description of the property, the date purchased, and the cost.

13. Provide the studies for the test year, including all applicable workpapers, which are the basis of jurisdictional plant allocations and expense account allocations.

14. Provide a copy of the current bylaws. Indicate any changes to the bylaws since the year utilized as the test period in Big Sandy's last rate case.

15. Provide a copy of Big Sandy's equity management plan. Indicate when the current plan was adopted and identify any changes made in the plan since the year utilized as the test year in Big Sandy's last rate case. Provide a 5-year analysis of the amount of capital credits refunded to members under the plan and indicate the amounts related to general retirements and special retirements (i.e., estates of deceased patrons).

16. Provide a copy of Big Sandy's policies specifying the compensation of its attorneys, auditors, or other professional service providers. Include a schedule of fees, per diems, and other compensation in effect during the test year. Include copies

of any agreements, contracts, memoranda of understanding, or other documentation which explain the nature and types of reimbursements paid for professional services. Indicate if any changes occurred during the test year, the effective date of the changes, and the reason for the changes.

17. Provide a copy of Big Sandy's policies specifying the compensation of directors and a schedule of standard directors' fees, per diems, and other compensation in effect during the test year. If changes occurred during the test year, indicate the effective date and the reason for the changes.

18. Provide the date, time, and a general description of the activities at the most recent annual members' meeting. Indicate the number of new board members elected. For the most recent meeting and the 5 previous annual members' meetings, provide the number of members in attendance, the number of members voting for new board members, and the total cost of the annual meeting.

19. Provide the following:

a. A schedule showing, by customer class (e.g., residential, commercial, industrial, etc.), the amount and percent of any proposed increase or decrease in revenue distributed to each class. Provide a detailed explanation of the methodology or basis used to allocate the requested increase or decrease in revenue to each of the respective customer classes.

b. A schedule showing how the increase or decrease in (a) above was further distributed to each rate charge (e.g.,

customer or facility charge, KWH charge, etc.). Explain in detail the methodology or basis used to allocate the increase or decrease.

c. A reconciliation of Fuel Adjustment Clause ("FAC") revenue and expense for the test year. The net result of this adjustment should be to remove all FAC revenue and expense from test-year revenue and expense.

20. For each rate schedule (rate class), provide the following information for the test year:

a. Number of customers.

b. Kilowatt-hour sales.

c. Rate schedule's percent of Big Sandy's total Kilowatt-hour sales.

d. Monthly peak KW demands for the rate schedule.

e. Total revenue collected.

f. Rate schedule's percent of Big Sandy's total revenues.

g. If the rate schedule contains one or more demand charge, describe in detail how the demand charge levels were determined. Also, provide all calculations, assumptions, workpapers, methodologies, and cost-of-service studies used in the development of the demand charge levels.

h. If this rate schedule contains a monthly customer charge:

i) When was the current customer charge put in place?

ii) Describe in detail how the customer charge level was determined.

iii) Provide all calculations, assumptions, workpapers, methodologies, and cost-of-service studies used to develop this customer charge.

iv) Provide the cost-of-service study used to prepare your rate filing. If no cost-of-service study was done, explain why.

21. Explain how the test year capitalization rate was determined. If differing rates were used for specific expenses (i.e., payroll, transportation clearing accounts, depreciation, etc.), indicate the rate and how it was determined. Indicate all proposed changes to the test-year capitalization rate and how they were determined.

22. Provide the following:

a. A schedule of salaries and wages for the test year and each of the 3 calendar years preceding the test year as shown in Format 22a, attached. For each time period, provide the amount of overtime pay.

b. A schedule showing the percentage of increase in salaries and wages for both union and non-union employees for the test year and the 5 preceding years.

23. Provide the following payroll information for each employee:

a. The actual regular hours worked during the test year.

b. The actual overtime hours worked during the test year.

c. The test-year-end wage rate for each employee and the date of the last increase.

d. A calculation of the percent of increase granted during the test year.

The information shall identify all the employees as either salaried or hourly, and also as either full-time, part-time, or temporary. Employee numbers or other identifiers may be used instead of employee names. Include an explanation of how the overtime pay rate is determined. All employees terminated during the test year shall be identified (along with the month in which the termination occurred), as well as those employees who replaced terminated employees or were otherwise added to the payroll during the test year. If Big Sandy has more than 100 employees, the above information may be provided by employee classification.

24. Provide the following payroll tax information:

a. The base wages and salaries used to calculate the taxes, with an explanation of how the base wages and salaries were determined.

b. The tax rates in effect at test-year-end.

25. Provide the following tax data for the test year:

a. A schedule of franchise fees paid to cities, towns or municipalities during the test year, including the basis of these fees.



b. An analysis of other operating taxes imposed by Kentucky as shown in Format 25b attached.

26. Provide a statement of electric plant in service, per company books, for the test year. This data shall be presented as shown in Format 26 attached.

27. Provide a schedule of all employee benefits available to Big Sandy's employees. Include the number of employees at test-year-end covered under each benefit, the test-year-end actual cost of each benefit, the amount of the cost capitalized, the amount of the cost expensed, and the account numbers in which the capitalized or expensed costs were recorded.

28. Provide a detailed analysis of advertising expenditures during the test year. Include a breakdown of Account No. 913, Advertising Expenses, as shown in Format 28 attached, and show any advertising expenditures included in other expense accounts. Specify the purpose and expected benefit of each expenditure.

29. Provide an analysis of Account No. 930, Miscellaneous General Expenses, for the test year. Include a complete breakdown of this account as shown in Format 29 attached. Include all detailed workpapers supporting this analysis. At a minimum, the workpapers shall show the date, vendor, reference (i.e., voucher no., etc.), dollar amount, and a brief description of each expenditure. Detailed analysis is not required for amounts of less than \$100 provided the items are grouped by classes as shown in Format 29.

30. Provide an analysis of Account 426 - Other Income Deductions for the test period. This analysis shall show a complete breakdown of this account as shown in Format 30 attached, and further provide all detailed workpapers supporting this analysis. At a minimum, the workpapers should show the date, vendor, reference (i.e., voucher no., etc.), dollar amount, and brief description of each expenditure. Detailed analysis is not required for amounts of less than \$250 provided the items are grouped by classes as shown in Format 30 attached.

31. Provide the name and personal mailing address of each member of Big Sandy's board of directors. Identify the members who represent the cooperative on the board of directors of Big Sandy's generating cooperative. If during the course of these proceedings any changes occur in board membership, provide an update to this request.

32. Provide a detailed analysis of the total compensation paid to each member of the board of directors during the test year including all fees, fringe benefits, and expenses, with a description of the type of meetings, seminars, etc. attended by each member. Identify any compensation paid to Big Sandy's board members for serving on the generating cooperative's board of directors. Do any of the listed expenses in this analysis include the costs for a director's spouse? If yes, list expenses for directors' spouses separately.

33. Provide a detailed analysis of expenses incurred during the test year for professional services, as shown in Format 33,

attached. Include detailed workpapers supporting this analysis which show the payee, dollar amount, reference (i.e., voucher no., etc.), account charged, hourly rates and time charged to the utility according to each invoice, and a brief description of the service provided. Identify all rate case work by case number.

34. Provide the following information concerning the costs for the preparation of this case:

a. A detailed schedule of costs incurred to date. Include the date of the transaction, check number or other document reference, the vendor, amount, a description of the services performed, and the account number in which the expenditure was recorded. Indicate any costs incurred for this case during the test year. Include copies of invoices received from the vendors.

b. An itemized estimate of the total cost to be incurred, detailed explanation of how the estimate was determined, and all supporting workpapers and calculations.

c. Monthly updates of the actual costs incurred during the course of this proceeding, in the manner prescribed above.

35. Provide the estimated dates for draw downs of unadvanced loan funds at test-year-end and the proposed uses of these funds.

36. Provide a list of depreciation expenses using Format 36.

37. Are the depreciation rates reflected in this filing identical to those most recently approved by the Commission, either in Big Sandy's last general rate proceeding or by specific application?

(a) If so, identify the case in which they were approved.

(b) If not, provide the depreciation study which supports the rates reflected in this filing.

38. Provide information for plotting the depreciation guideline curves in accordance with REA Bulletin 183-1, as shown in Format 38.

39. For each charitable and political contribution (in cash or services), provide the amount, recipient, and specific account charged.

40. Describe Big Sandy's lobbying activities and provide a schedule showing the name, salary, and affiliation in each lobbyist; all company-paid or reimbursed expenses or allowances; and the account charged for all personnel for whom a principal function is lobbying, on the local, state, or national level. If any amounts are allocated, show a calculation of the factor used to allocate each amount.

41. Provide complete details of the financial reporting and rate-making treatment of Big Sandy's pension costs.

42. Provide complete details of Big Sandy's financial reporting and rate-making treatment of Statement of Financial Accounting Standard ("SFAS") No. 106, including:

a. The date that Big Sandy adopted or plans to adopt SFAS No. 106.

b. All accounting entries made or to be made at the date of adoption.

c. All actuarial studies and other documents used to determine the level of SFAS No. 106 cost recorded or to be recorded by Big Sandy.

43. Provide complete details of Big Sandy's financial reporting and rate-making treatment of SFAS No. 112, including:

- a. The date that Big Sandy adopted SFAS No. 112.
- b. All accounting entries made at the date of adoption.
- c. All actuarial studies and other documents used to determine the level of SFAS No. 112 cost recorded by Big Sandy.

44. Provide any information, as soon as it is known, describing any events occurring after the test year which would have a material effect on net operating income, rate base, and cost of capital and is not incorporated in the filed testimony and exhibits.

45. Provide all current labor contracts and the most recent contracts previously in effect.

46. Provide separate schedules for the test year and the year preceding the test year, including the following information regarding Big Sandy's investments in subsidiaries and joint ventures:

- a. Name of subsidiary of joint venture.
- b. Date of initial investment.
- c. Amount and type of investment.
- d. Balance sheet and income statement. Where only internal statements are prepared, furnish copies of these.

e. Name of officers of each of the subsidiaries or joint ventures, officer's annual compensation, and portion of compensation charged to the subsidiary or joint venture. Also, indicate the position each officer holds with Big Sandy and the compensation received from Big Sandy.

47. Provide separate schedules showing all dividends or income of any type received by Big Sandy from its subsidiaries or joint ventures for the test year and the year preceeding the test year. Indicate how this income is reflected in the reports filed with the Commission and the stockholder reports.

48. Provide a schedule of purchased power costs for the test year by vendor, separated into demand and energy components. Include KW and KWH purchased. Indicate any estimates used and explain their use in detail.

Done at Frankfort, Kentucky, this 19th day of October, 1995.

PUBLIC SERVICE COMMISSION

  
For the Commission

ATTEST:

  
Executive Director

BIG SANDY RURAL ELECTRIC COOPERATIVE CORPORATION  
CASE NO. 95-383

Comparative Capital Structures (Excluding JDIC)  
For the Periods as Shown  
"000 Omitted"

Line No.	Type of Capital	10th Year		9th Year		8th Year		7th Year		6th Year		5th Year	
		Amount	Ratio	Amount	Ratio	Amount	Ratio	Amount	Ratio	Amount	Ratio	Amount	Ratio
1.	Long-Term Debt												
2.	Short-Term Debt												
3.	Preferred & Preference Stock												
4.	Common Equity												
5.	Other (Itemize by type)												
6.	Total Capitalization												

Line No.	Type of Capital	4th Year		3rd Year		2nd Year		1st Year		Test Year		Latest Available Quarter		Average Test Year	
		Amount	Ratio	Amount	Ratio	Amount	Ratio	Amount	Ratio	Amount	Ratio	Amount	Ratio	Amount	Ratio
1.	Long-Term Debt														
2.	Short-Term Debt														
3.	Preferred & Preference Stock														
4.	Common Equity														
5.	Other (Itemize by type)														
6.	Total Capitalization														

Instructions: 1. Provide a calculation of the average test year data as shown in Format 1, Schedule 2.

2. If the applicant is a member of an affiliated group, the above data is to be provided for the parent company and the system consolidated.

BIG BANDY RURAL ELECTRIC COOPERATIVE CORPORATION

CASE NO. 95-383

Calculation of Average Test Period Capital Structure  
12 Months Ended \_\_\_\_\_

"000 Omitted"

Line No.	Item (a)	Total Capital (b)	Long-Term Debt (c)	Short-Term Debt (d)	Preferred Stock (e)	Common Stock (f)	Retained Earnings (g)	Total Common Equity (h)
1.	Balance Beginning of test year							
2.	1st Month							
3.	2nd Month							
4.	3rd Month							
5.	4th Month							
6.	5th Month							
7.	6th Month							
8.	7th Month							
9.	8th Month							
10.	9th Month							
11.	10th Month							
12.	11th Month							
13.	12th Month							
14.	Total (L1 through L13)							
15.	Average balance (L14 ÷ 13)							
16.	Average capitalization ratios							
17.	End-of-period capitalization ratios							

Instructions: 1. If applicable, provide an additional schedule in the above format excluding common equity in subsidiaries from the total company capital structure. Show the amount of common equity excluded.  
2. Include premium on class of stock.



BIG SANDY RURAL ELECTRIC COOPERATIVE CORPORATION  
CASE NO. 95-383

Schedule of Outstanding Long-Term Debt  
For the Calendar Year Ended December 31, \_\_\_\_\_

Line No.	Type of Debt Issued (a)	Date of Issue (b)	Date of Maturity (c)	Amount Outstanding (d)	Coupon Interest Rate <sup>1</sup> (e)	Cost Rate At Issue <sup>2</sup> (f)	Cost Rate to Maturity <sup>3</sup> (g)	Bond Rating at Time of Issue <sup>4</sup> (h)	Type of Obligation (i)	Annualized Cost Col. (d) x Col. (g) (j)
<p>Total Long-Term Debt and Annualized Cost</p> <p>Annualized Cost rate (Total Col. (j) ÷ Total Col. (d))</p>										

<sup>1</sup> Nominal Rate

<sup>2</sup> Nominal Rate Plus Discount or Premium Amortization

<sup>3</sup> Nominal Rate Plus Discount or Premium Amortization and Issuance Cost

<sup>4</sup> Standard and Poor's, Moody, etc.

BIG SANDY RURAL ELECTRIC COOPERATIVE CORPORATION  
CASE NO. 95-383

Schedule of Outstanding Long-Term Debt  
For the Test Year Ended \_\_\_\_\_

Line No.	Type of Debt Issue (a)	Date of Issue (b)	Date of Maturity (c)	Amount Outstanding (d)	Coupon Interest Rate <sup>1</sup> (e)	Cost Rate at Issue <sup>2</sup> (f)	Cost Rate to Maturity <sup>3</sup> (g)	Bond Rating at Time of Issue <sup>4</sup> (h)	Type of Obligation (i)	Annualized Cost Col. (d) x Col. (g) (j)	Actual Test Year Interest Cost <sup>5</sup> (k)
<p>Total Long-Term Debt and Annualized Cost</p> <p>Annualized Cost Rate [Total Col. (j) ÷ Total Col. (d)]</p> <p>Actual Long-Term Debt Cost Rate [Total Col. k ÷ Total Reported in Col. (c) Line 15 of Format 1, Schedule 2]</p>											

<sup>1</sup> Nominal Rate

<sup>2</sup> Nominal Rate Plus Discount or Premium Amortization

<sup>3</sup> Nominal Rate Plus Discount or Premium Amortization and Issuance Cost

<sup>4</sup> Standard and Poor's, Moody, etc.

<sup>5</sup> Sum of Accrued Interest Amortization of Discount or Premium and Issuance Cost

## BIG SANDY RURAL ELECTRIC COOPERATIVE CORPORATION

CASE NO. 95-383

## Schedule of Short-Term Debt

For the Test Year Ended \_\_\_\_\_

Line No.	Type of Debt Instrument (a)	Date of Issue (b)	Date of Maturity (c)	Amount Outstanding (d)	Nominal Interest Rate (e)	Effective Interest Cost Rate (f)	Annualized Interest Cost Col. (d) x Col. (f) (g)
<p>Total Short-Term Debt</p> <p>Annualized Cost Rate [Total Col. (g) + Total col. (d)]</p> <p>Actual Interest Paid or Accrued on Short-Term Debt during the Test Year [Report in Col. (g) of this schedule]</p> <p>Average Short-Term Debt - Format 1, Schedule 2 Line 15 Col. (d) [Report in Col. (g) of this schedule]</p> <p>Test-Year Interest Cost Rate [Actual Interest + Average Short-Term Debt] [Report in Col. (f) of this schedule]</p>							

1. In all instances where the Effective Interest Cost Rate is different from the Nominal Interest Rate provide a calculation of the effective Interest Cost Rate in sufficient detail to show the items of costs that cause the difference.



BIG SANDY RURAL ELECTRIC COOPERATIVE CORPORATION

CASE NO. 95-383

Analysis of Salaries and Wages  
For the Calendar Years 19 Through 19  
And the Test Year  
(000's)

12 Months Ended

Calendar Years Prior to Test Year

Line No.	Item (a)	3rd		2nd		1st		Test Year	
		Amount (b)	$\frac{1}{(c)}$	Amount (d)	$\frac{1}{(e)}$	Amount (f)	$\frac{1}{(g)}$	Amount (h)	$\frac{1}{(i)}$
1.	Wages charged to expense:								
2.	Power production expense								
3.	Transmission expense								
4.	Distribution expense								
5.	Customer accounts expense								
6.	Sales expense								
7.	Administrative and general expense:								
	(a) Administrative and general salaries								
	(b) Office supplies and expense								
	(c) Administrative expense transferred-cr.								
	(d) Outside services employed								
	(e) Property insurance								
	(f) Injuries and damages								
	(g) Employees pensions and benefits								
	(h) Franchise requirements								
	(i) Regulatory Commission expense								
7.	Administrative and general expense (continued):								

BIG SANDY RURAL ELECTRIC COOPERATIVE CORPORATION

CASE NO. 95-383

Analysis of Salaries and Wages  
For the Calendar Years 19      Through 19  
And the Test Year  
(000's)

12 Months Ended

Calendar Years Prior to Test Year

		3rd	2nd	1st	Test Year
	(j) Duplicate charges-cr.				
	(k) Miscellaneous general expense				
	(l) Maintenance of general plant				
8.	Total Administrative and general expense L7(a) through L7(l)				
9.	Total salaries and wages charged expense (L2 through L6 + L8)				
10.	Wages Capitalized				
11.	Total Salaries and Wages				
12.	Ratio of Salaries and wages charged expense to total wages (L9 - L11)				
13.	Ratio of salaries and wages capitalized to total wages (L10 ~ L11)				

NOTE: Show percent increase of each year over the prior year in Columns (c), (e), (g), and (i).

## BIG SANDY RURAL ELECTRIC COOPERATIVE CORPORATION

CASE NO. 95-383

## Analysis of Other Operating Taxes

12 Months Ended

(000's)

Line No.	Item (a)	Charged Expense (b)	Charged to Construction (c)	Charged to Other Accounts <sup>1/</sup> (d)	Amounts Accrued (e)	Amount Paid (f)
1.	Kentucky Retail:					
	(a) State Income					
	(b) Franchise Fees					
	(c) Ad Valorem					
	(d) Payroll (Employer's Portion)					
	(e) Other Taxes					
2.	Total Retail					
	(L1(a) through L1(e))					
3.	Other Jurisdictions					
	Total Per Books (L2 and L3)					

<sup>1/</sup> Explain items in this column.

BIG SANDY RURAL ELECTRIC COOPERATIVE CORPORATION

CARR NO. 95-181

STATEMENT OF ELECTRIC PLANT IN SERVICE

12 Months Ended

(Total Company)

Account Number	Title of Accounts (a)	Beginning Balance (b)	Additions (c)	Retirements (d)	Transfers (e)	Ending Balance (f)
	<u>Intangible Plant</u>					
301	Organization					
302	Franchises and Consents					
303	Miscellaneous Intangible Plant					
106	Completed Construction - Not Classified					
	Total Intangible Plant					
	<u>Production Plant</u>					
	<u>Steam Production Plant</u>					
310	Land and Land Rights					
311	Structures and Improvements					
312	Boiler Plant Equipment					
313	Engines and Engine-Driven Generators					
314	Turbogenerator Units					
315	Accessory Electric Equipment					
316	Misc. Power Plant Equipment					
106	Completed Construction - Not Classified					
	Total Steam Production Plant					
	<u>Hydraulic Production Plant</u>					
310	Land and Land Rights					
311	Structures and Improvements					
312	Reservoirs, Dams, and Waterways					



HIG SANDY RURAL ELECTRIC COOPERATIVE CORPORATION

CASE NO. 95-183

STATEMENT OF ELECTRIC PLANT IN SERVICE

12 Months Ended

(Total Company)

133	Water Wheels, Turbines, and Generators	
134	Accessory Electric Equipment	
135	Misc. Power Plant Equipment	
136	Roads, Railroads, and Bridges	
106	Completed Construction - Not Classified	
	Total Hydraulic Production Plant	
	Other Production Plant	
340	Land and Land Rights	
341	Structures and Improvements	
142	Fuel Holders, Products, and Accessories	
143	Prime Movers	
144	Generators	
145	Accessory Electric Equipment	
146	Misc. Power Plant Equipment	
106	Completed Construction - Not Classified	
	Total Other Production Plant	
	Total Production Plant	
	Transmission Plant	
350	Land and Land Rights	
352	Structures and Improvements	
153	Station Equipment	
154	Towers and Fixtures	
155	Poles and Fixtures	
156	Overhead Conductors and Devices	

HIG HANDY RURAL ELECTRIC COOPERATIVE CORPORATION

CASH NO. 85-183

STATEMENT OF ELECTRIC PLANT IN SERVICE

12 Month Ended

(Total Company)

157	Underground Conduit	
158	Underground Conductors and Poles	
159	Wires and Tapes	
160	Completed Construction - Not Classified	
	Total Transmission Plant	
	Distribution Plant	
160	Land and Land Rights	
161	Structures and Improvements	
162	Station Equipment	
163	Storage Battery Equipment	
164	Poles, Towers, and Pickets	
165	Overhead Conductors and Poles	
166	Underground Conduit	
167	Underground Conductors and Poles	
168	Line Transformers	
169	Services	
170	Meters	
171	Installations on Customer Premises	
172	Leased Property on Customer Premises	
173	Street Lighting and Signal Systems	
180	Completed Construction - Not Classified	
	Total Distribution Plant	
	General Plant	

BIG SANDY RURAL ELECTRIC COOPERATIVE CORPORATION

CASE NO. 95-103

STATEMENT OF ELECTRIC PLANT IN SERVICE

12 Months Ended

(Total Company)

189	Land and Land Rights	
190	Structures and Improvements	
191	Office Furniture and Equipment	
192	Transportation Equipment	
193	Stores Equipment	
194	Tools, Shop and Garage Equipment	
195	Laboratory Equipment	
196	Power Operated Equipment	
197	Communication Equipment	
198	Miscellaneous Equipment	
	Subtotal	
199	Other Tangible Property	
106	Completed Construction - Not Classified	
	Total General Plant	
	Total Account 101	
102	Electric Plant Purchased	
102	Electric Plant Sold	
103	Experimental Plant Unclassified	
	Total Electric Plant In Service	

BIG SANDY RURAL ELECTRIC COOPERATIVE CORPORATION  
CASE NO. 95-383

Account 913 - Advertising Expense  
For the 12 Months Ended

Line No.	Item (a)	Sales or Promotional Advertising (b)	Institutional Advertising (c)	Conservation Advertising (d)	Rate Cases (e)	Other (f)	Total (g)
1.	Newspaper						
2.	Magazines and Other						
3.	Television						
4.	Radio						
5.	Direct mail						
6.	Sales Aids						
7.	Total						
8.	Amount Assigned to Ky. Retail						

## BIG SANDY RURAL ELECTRIC COOPERATIVE CORPORATION

CASE NO. 95-383

Account 930 - Miscellaneous Expenses  
For the 12 Months Ended

Line No.	Item (a)	Amount (b)
1.	Industry Association Dues	
2.	Institutional Advertising	
3.	Conservation Advertising	
4.	Rate Department Load Studies	
5.	Directors' Fees and Expenses	
6.	Dues and Subscriptions	
7.	Miscellaneous	
8.	Total	
9.	Amount Assigned to Ky. Retail	

**BIG SANDY RURAL ELECTRIC COOPERATIVE CORPORATION**  
**CASE NO. 95-383**

**Account 426 - Miscellaneous Income Deductions**  
**For the 12 Months Ended**

<b>Line No.</b>	<b><u>Item</u> (a)</b>	<b><u>Amount</u> (b)</b>
1.	Donations	
2.	Civic Activities	
3.	Political Activities	
4.	Other	
5.	Total	

## BIG BANDY RURAL ELECTRIC COOPERATIVE CORPORATION

CAUSE NO. 95-363

## Professional Service Expenses

For the 12 Months Ended

Line No.	Item	Rate Case	Annual Audit	Other	Total
1.	Legal				
2.	Engineering				
3.	Accounting				
4.	Other				
5.	Total				

## BIG SANDY RURAL ELECTRIC COOPERATIVE CORPORATION

CASE NO. 95-183

## DEPRECIATION EXPENSES

Account Number	Item	(End of Test Year) Plant Account Balance	Depreciation Rate	Annual Depreciation
	<b>TRANSMISSION PLANT</b>			
350000	Land & Land Rights			
355000	Poles & Fixtures			
356000	O/H Conduct. & Devices			
	<b>DISTRIBUTION PLANT</b>			
160000	Land & Land Rights			
162000	Station Equipment			
164000	Poles, Towers, Fixtures			
165000	O/H Conduct. & Devices			
166000	Underground Conduit			
167000	U/G Conduct. & Devices			
168000	Line Transformers			
169000	Services			
170000	Meters			
171000	Install. on Customers Premises			
172000	Leased Prop. On Customer Premises			
173000	Street Light & Sign Systems			
	<b>GENERAL PLANT</b>			
182000	Land & Land Rights			
190000	Structures & Improvements			
191000	Office Furniture & Equipment			
191100	IBM 5251 Display Stations			
192000	Transportation Equipment			
193000	Stores Equipment			
194000	Tools, Shop, Garage Equipment			
195000	Laboratory Equipment			
196000	Power Operated Equipment			
197000	Communication Equipment			
198000	Miscellaneous Equipment			



## BIG SANDY RURAL ELECTRIC COOPERATIVE CORPORATION

CASE NO. 95-383

DATA FOR DEPRECIATION GUIDELINE CURVE  
REA BULLETIN 183-1

Test Year Ended	Distribution Plant in <u>Service</u> (1)	Accumulated Provision for Depreciation Distribution <u>Plant</u> (2)	<u>Reserve Ratio</u> (3) = (2) - 1	Ratio of Current Distribution Plant to Distribution Plant Ten Years Prior
19				19
19				19
19				19
19				19
19				19
19				
19				
19				
19				
19				